UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/RES/54/15
19 November 1999

Fifty-fourth session
Agenda item 119

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/54/508)]

54/15. Development Account

The General Assembly,

Recalling its resolutions 52/12 B of 19 December 1997 and 52/220 and 52/221 A of 22 December 1997,

Reaffirming its resolutions 52/235 of 26 June 1998, 53/220 A of 7 April 1999 and 53/220 B of 8 June 1999,

Having considered the report of the Secretary-General on the Development Account[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Reaffirming its resolution 41/213 of 19 December 1986,

Reaffirming also the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,

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[1] A/53/945.

[2] A/53/7/Add.12. For the final text, see *Official Records of the General Assembly, Fifty-third Session, Supplement No. 7*.

1. *Decides* to establish a special multi-year account for supplementary development activities based on the priority objectives of the programmes of the approved medium-term plan;

2. *Emphasizes* that the efficiency measures and the transfer of savings therefrom should not lead to a process of budgetary reduction and should not result in the involuntary separation of staff;

3. *Also emphasizes* that the efficiency measures and the redeployment of savings to the Development Account should not adversely affect the full implementation of all mandated programmes and activities;

4. *Decides* that savings to be achieved as a result of the efficiency measures can be identified in the context of budget performance reports and shall be transferred to the Development Account section with the prior approval of the General Assembly;

5. *Also decides* that the savings transferred to the Development Account section in accordance with paragraph 4 above shall form the maintenance base for that section in future proposed programme budgets;

6. *Reaffirms* that the Development Account should be operated strictly in accordance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

7. *Requests* the Secretary-General to ensure that all budget proposals are fully commensurate with the related mandates in order to ensure their full and effective implementation;

8. *Decides* to keep the implementation of the Development Account under review, and requests the Secretary-General to submit reports in accordance with the relevant regulations and rules.

43rd plenary meeting
29 October 1999